


# ***ST 2427W - Notice of Withdrawal - Sales tax: water heaters for swimming pools and spas***

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# Notice of Withdrawal

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## Sales Tax Ruling

### Sales tax: water heaters for swimming pools and spas

Sales Tax Ruling ST 2427 is withdrawn with effect from today.

1. Sales Tax Ruling ST 2427 explains that subitem 12(1A) in the Third Schedule to the *Sales Tax (Exemptions and Classification) Act 1935* does not differentiate between the various methods by which the water in swimming pools or spa baths may be heated. So long as the particular heating unit is of a kind installed exclusively or principally in, or in connection with, swimming pools or spa baths, it will be excluded from item 12 of the Third Schedule. Water heat pumps that are excluded from item 12 are taxable at the general rate.
2. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
3. This Ruling is no longer current and does not apply to transactions occurring on or after 1 July 2000.

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**Commissioner of Taxation**

6 June 2007

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#### ATO references

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ATOlaw topic:	Sales Tax ~~ Goods ~~ garden and outdoor equipment
	Sales Tax ~~ Goods ~~ household